

they call technical bills, they practically have this now down to a form. So you will discover on your form, it says Technical Bill at the top, and then it says underneath it, LB 532. If you go through LB 532, you will discover alphabet letters from "A" through "Y", and alphabet letters A through B indicate precisely what is the content of LB 523. Now I want to just kind of go through a few of these with you so you get a sense for how technical this Technical Bill is. The first one, this change increases the penalty for noncompliance with the motor fuel law and puts the same penalties in the motor fuel law as exists in the sales and use tax program, fairly straightforward uniformity kind of a change. The second one, somebody in the Department of Revenue got real nervous that somebody might think that a garage sale where an automobile was sold was an occasional sale that was exempt from tax. Well, as you well know, cars are never exempt from tax, irrespective of whether they are sold at garage sales, church sales, auction sales, or what have you. So, because the Department of Revenue likes to have absolute and total certainty in the law, they have us put a provision in here which says occasional sales shall not include motor vehicles as defined in Section 60-301. This particular provision is aimed specifically at those sales previously attempted for exemption when they were done at church and garage sales. It goes on and on and on. These are little changes that the Department of Revenue concludes annually need to be done. Now, periodically I get peeved with our Department of Revenue because some of these changes we have dealt with three years in a row or four years in a row, and I say to the Department of Revenue, is there some reason why you can't get the language right maybe the second time around? And the Department of Revenue says, yes, there is some reason, and the reason is is that taxpayers who don't care to pay full load or full freight will take every word, every jot, every tittle, and will stretch it, and push it, and push it, and push it, and so it is important in our tax law we have as much certainty as we can do. So, I am afraid from now until the end of time, you and I will be doing technical bills for the Department of Revenue because we will have to always clarify language because some wise taxpayer has found some way of finding a little loophole and squiggling through it. So with this bill, we apparently are stamping out approximately 21 little loopholes that people have found over the years to squiggle through. We will be back next year with a few more, I suppose, and with that, I move LB 523.

SPEAKER BARRETT: Thank you. Discussion on the bill?      Senator Hall.